

EXHIBIT N

Labor Contract

Party A (Employer): Fujian Jinhua Integrated Circuit Co., Ltd.
 Legal representative or principal: Shao Yulong
 Registered address: Floor 6 of Podium Building, Electric Power Building, Meiling Street, Jinjiang, Quanzhou City, Fujian Province
 Mailing address: Sanchuangyuan (Sunei residential quarter, Luoshan Street), Century Avenue, Jinjiang, Fujian Province 362200

Party B (Employee): He Jianting
 Party B's address: _____
 Mailing address: No. 18 Nanke Second Road, Xinshi District, Tainan City, Taiwan
 Passport number: _____ Nationality: _____
 Contract information: Mobile: [hw:] \ _____ Residential telephone number : _____
 Emergency contact person's name and the relationship : ____ Tel.: 886-65054888

The contract is entered into by and between Party A and Party B based on the principle of legitimacy, fairness, equality, voluntariness, consensus and faith, and in accordance with the Labor Law of the People's Republic of China (herein after referred to as the Labor Law), the Labor Contract Law of the People's Republic of China (herein after referred to as Labor Contract Law), the Rules for the Administration of Employment of Foreigners in China and other relevant national , provincial and municipal regulations .

1. Contract Term and Renewal

[stamp:] [illegible]

- 1.1 This contract is with a fixed term, namely starting from July 1 , 2016 , to June 30 , 2021 , 5 years in total.
- 1.2 Within the term of this contract , both parties are obliged to get , in accordance with the law, the employment permit for foreigners, vocational visa , employment permit , residence permit , employment permit for Hongkong, Macao and Taiwan people and other certificate required for working in Party A. In case the abovementioned permits and certificate cannot be gained or lose efficiency within the term of this contract, this contract shall not come into force or undergo early termination. In case this contract doesn't come into force or undergoes early termination for the foregoing reasons, Party A shall be exempted from any economic compensation , and neither party shall undertake obligations for the other, unless otherwise specified in this contract or other mutual agreements for example , the Special Training Agreement .
- 1.3 In case there's still any service constraint between both parties up to the expiration of this contract , Party A is entitled to, in the premise of not changing the contract term , require to renew this contract to the expiration of the service term , and Party B is obliged to accept the request, otherwise shall undertake the liability for breach of the contract.

2. Post and work place

- 2.1 Party A hereby appoints Party B as the director of technology research and development to be engaged in the research and development of DRAM process technology and Party B hereby accepts the appointment. Please see Annex I for the details of Party B's work and service details: Technical Service Details.

- 2.2 The work place of Party B mainly refers to Tainan, Taiwan.
- 2.3 For the work place change of Party B required by business development and mutually agreed, the original contract shall still keep valid without re-signing , but relevant modification agreement should be reached and signed .
3. Labor remuneration
 - 3.1 In the employment term of the abovementioned post , Party A should pay the annual salary , RMB 450,000 to Party B, and the monthly basic wage is RMB 37,500 (pre-tax) and the bonus for each contract year is RMB 50,000 (pre-tax) . The contract year is the period starting from the date of the contract term specified in Article 1.1 of this contract to the previous day of the starting date of the next year.
 - 3.2 Party A should pay the wage of the previous month to Party B in RMB on the 10th day of each month, in case it falls on a weekend or legal holidays, the payment should be made on the nearest workday earlier.
 - 3.3 Party A should pay annual bonus to Party B in the following methods:
 - 1) One month after the contract's coming into effect, Party A shall, at the end of each year (traditionally after the New Year's day and before Chinese New year) perform assessment on Party B and then pay the bonus of the first contract year within the contract term to Party B in a lump sum. Within the contract term, except for the last contract year, provided that the working time of Party B is less than a contract year, the bonus of that year shall be calculated based on the actual working time.
 - 2) Starting from the second contract year, every time when Party B's working time reaches a full contract year , Party A shall, at the end of each year (traditionally after the New Year's day and before Chinese New year) perform assessment on Party B and then pay the bonus of the last contract year to Party B in a lump sum.
 - 3) By mutual consent , only under the condition that Party B has been serving in Party A for the whole contract term specified in Article 1.1 and renews the contract when the contract expires , Party A is obliged to pay the bonus of the last contract year to Party B . Otherwise, Party B has no right to claim for the bonus of the last contract year from Party A under the condition of failing to complete the service term stipulated in Article 1.1 or renew the contract with Party A.
 - 3.4 In case Party A, indeed for production need , intends to arrange Party B to work overtime, it must be agreed by the labor union or Party B, and Party A should pay overtime wage in accordance with relevant provisions of Chinese laws.
 - 3.5 When Party B is unable to work normally during office hours on the condition that the result is not caused by Party B, Party A shall pay wage to Party B according to national laws and regulations.
 - 3.6 Party A can pay bonus to Party B according to the assessment result including his labor skills, intensity, responsibilities, conditions and his actual contribution as well as considering the economic benefits of the company. The payment mode or the amount shall be implemented in accordance with the internal rules and regulations.
4. Working hours, rest and vacation
 - 4.1 Party A shall implement the normal working hour system. The following three kinds of work mode shall be executed by Party A according to the working system of standard labor time : Regular daily shift, three-shift and four-group-two-shift (two-day work and two-day rest). Party A is entitled to adjust the work mode of Party B as needed. Please refer to the regulations of Party A for specific work mode and the corresponding time.
 - 4.2 Party A shall comply with the statutory working hours strictly and ensure the rest as well as physical and mental health of Party B. In case Party A requires Party B to work overtime out of the need of production and management, Party A is obliged to arrange compensatory time off for or pay overtime pay to Party B in accordance with relevant national regulations.

- 4.3 Party A should grant Party B to enjoy legal holidays, annual leave, marriage leave, funeral leave, maternity leave, paternity leave and other paid leave, and it shall be implemented in accordance with relevant national regulations and relevant regulations of Party A.
- 5. Labor protection, labor condition and occupational hazard protection**
- 5.1 Party A is obliged to, based the characteristics of Party A's post, provide appropriate working conditions, labor protection and occupational hazard protection for Party B in accordance with applicable laws, regulations and rules.
- 5.2 Party B should strictly enforce the stipulations regarding safety specification, the usage of safety protection articles and equipment, labor safety and personal hygiene in the applicable laws and regulations.
- 5.3 In case either party fails to fulfill the obligations regarding labor safety and results in the loss of the opposite party, this party shall undertake the due obligations and compensate for the damage suffered by the other party.
- 6. Social insurance and welfare benefit**
- 6.1 Party A is obliged to handle various social insurances and pay premiums for Party B in accordance with relevant national and local government regulations. Party A will withhold individual payment of social insurance charges from Party B's wage.
- 6.2 In the event that Party B has occupational disease or suffers from work-related injuries or death, Party A shall deal with it in accordance with the provisions in Occupational Injury Insurance Regulations.
- 6.3 In case Party B died of diseases or non-occupational injury, it would be implemented in accordance with relevant current national regulations.
- 7. Technological achievements and ownership**
- 7.1 The intellectual properties gained by Party B in performing his duty during working in Party A shall belong to Party A, and Party A is entitled and free to use them within the scope of business, including applying for the protection of rights, production and management or transferring to the third party. Party B should, as required by Party A, provide all the necessary information and take all necessary actions, including application, login and registration, etc., to assist Party A to obtain and exercise relevant intellectual properties, and Party B is not allowed to reveal relevant technology to any third party within the contract term or after the expiration of the contract.
- 7.2 Party B should, as required by Party A, report the work status to Party A through e-mails and written documents, etc. at regular intervals, including but not limited to weekly report, monthly report, project research report and other reports related to JHICC projects. The service quality of Party B should be conforming to the assessment requirements of both Party A and UMC.
- 8. Alteration, cancellation and termination of the labor contract**
- 8.1 The contract can be modified or cancelled after the negotiation of both parties.
- 8.2 If Party B has one of the following circumstances, Party A can immediately cancel the Contract without paying the economic compensation:
 - 1) Fail to comply with the recruitment conditions during the probation;
 - 2) Party B seriously violates rules or regulations of Party A;
 - 3) Party B seriously neglects his/her duty with the jobbery, which causes great loss to Party A;
 - 4) Subject to criminal responsibilities according to law.
- 8.3 The matters regarding the modification, rescission and termination of the labor contract signed between both parties and not specified in this contract shall be implemented in accordance with the Labor Law, the Labor Contract Law, company staff manual and relevant personnel regulations.
- 9. Labor dispute settlement**

- 9.1 In case of labor disputes, both parties shall resolve through negotiation. If no settlement can be reached through consultation, it can apply for adjustment. If no settlement can be reached through consultation or adjustment and either party requires arbitration, it can apply for arbitration.
- 9.2 Either party refusing to accept the arbitration award can file a lawsuit. The place of arbitration and lawsuit: The registration place of Party A.
- 10. Validity of labor contract**
- 10.1 This contract shall be established with the seals or signature of both parties: It shall be in duplicate, with the staff holding one and the other for the company. The two contracts have the same legal force.
- 11. Miscellaneous**
- 11.1 Party A is informed of and agrees with the fact that Party B, at the conclusion of the contract and within the contract term, also works in and receives salaries from the United Microelectronics Corporation, but Party B's working in the abovementioned corporation shall not influence Party B's performance of his tasks in Party A. Party B guarantees that the abovementioned corporation has been informed of and agrees with the fact that Party B is also working in Party A and it shall not investigate for Party A's any responsibility on that ground, otherwise Party B shall be considered as severely breach of Party A's rules and regulations, and Party A is entitled to terminate this contract and claim for compensation from Party B. Except for the abovementioned corporation, Party B is not allowed, within the contract term, to work in any other company without the consent of Party A.
- 11.2 The signing of this contract means that Party B authorizes Party A to, in accordance with relevant requirements of Chinese laws and regulations, withhold and remit individual income tax from the labor reward and benefits gained.
- 11.3 The rules and regulations applicable and mentioned in this contract are the latest or modified and valid staff manual, service manual, rules, regulations, working procedure, operation manual of Party A and relevant provisions in this contract, etc. The latest or modified and valid staff manual, service manual, rules and regulations, working procedure, operation manual of Party A are the integrate part of this contract.
- 11.4 The time off, other vacations and corresponding treatment of Party B shall be implemented in accordance with applicable laws and relevant regulations.
- 11.5 In case Party A intends to renew the labor contract with Party B, Party A should, prior to the expiration of this contract, submit the letter of intent for renewal to Party B for signing; In case Party B agrees with the renewal, he should, prior to the expiration of this contract, sign the labor contract and return it to Party A within the time limit specified by Party A. Otherwise it shall be interpreted as refusal of Party B to renew.
- 11.6 Party B is not allowed to, in any form, reveal any know-how and trade secret of Party A without the written authorization of Party A. Party B's breach of this article shall be considered as severe violation of discipline and Party A is entitled to immediately terminate this contract without sending out written notification in advance and paying economic compensation. In case Party B's breach of duty of confidentiality causes damage for Party A, Party A is entitled to claim for compensation from Party B. Party B shall continue to perform the same duty of confidentiality as that in employment period regardless of the expiration of this contract.
- 11.7 The service term specified in this contract or other agreements reached between both parties shall extend to the latest expiring date specified therein, unless otherwise specified in this contract or other agreements.
- 11.8 Party B hereby agrees to, when confronting communication obstacles (including but not limited to hospitalization caused by serious disease, accident and loss of personal freedom), entrust the emergency linkman (name) _____, ID number _____, mailing address _____ contact number _____ as the trustee of Party B to fully exercise the rights to cope with all the issues under this contract in place of party B, including but not limited to the negotiation and reconciliation with Party A, receipt and payment of relevant funds, receipt and distribution of relevant documents.
- 11.9 All notices, documents, papers, materials, etc. issued or provided by Party A during the performance of this contract shall be delivered by the mailing address of Party B (including emergency contact person) as listed in this contract. If Party B (including emergency contact person) relocates or changes the contact address, Party B shall notify Party A in writing. If Party B fails to fulfill the notification obligation, Party A shall be deemed to have fulfilled the service obligation by mailing the relevant materials according to the original mailing address. Delivery of the above materials in person is deemed to be delivered at the time of delivery.

11.10 The contract is applicable to the laws of the People's Republic of China.

Annex I: Technical Service Details

Party A: [seal:] Fujian Jinhua Integrated Circuit
Co., Ltd.

Party B: [signature]

Authorized signatory: [signature]

Signature : [signature]

Date:

Date:

Monthly net income : $37,500 - 283.73 - 6,999.068 = 30,217.202$

(monthly salary) (personal five insurance) (individual income tax)

Bonus /12 = $(50,000-4,895) /12 = 45,105/12 = 3,758.75$

(Bonus) (individual income tax)

12 months * 25% = 3 months = $(30,217.202+3,758.75)*3=33,975.952*= \underline{101,927.856}$ (public expense) [hw:]

Chinese Mainland

12 months *75% = 9 months : $(30,217.202+3,758.75)*9 = 33,975.952*9 = \underline{305,783.568}$ (actual income)

Note: According to the return and subsidy policy of individual income tax , with 5 years 100% as the basis,
annual total individual income tax amount is 88,883.81 , and about $88,883.81*35\%*100\% = \mathbf{31,109.3335}$
RMB can be returned .